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### IN VACATION.

**Why Ham Released the Prisoner.**—Hamilton Webster (called "Ham" for short) had just been elected sheriff of a county in one of the western states. He had received strict orders to keep no prisoner in solitary confinement. One evening he found himself in possession of but two prisoners, one of whom escaped during the night.

The next morning Ham opened the cell of the one remaining, a man arrested for horse stealing, and proceeded to kick him out, remarking: "Git out of here, you pieface! You stayed in to get me in trouble over that derned solitary confinement regulation, didn't ye!"—Success.

**Not Guilty.**—A person looking over the members of the bar, prefixed to a court calendar, wrote against the name of one who was of the bustling order, "Has been accused of possessing talents." Another seeing it, immediately wrote under, "Has been tried and acquitted."—National Corporation Reporter.

**Wasted Effort.**—Village constable (to villager who has been knocked down by passing motorcyclist): "You didn't see the number, but could you swear to the man?"

Villager: "I did; but I don't think 'e 'eard me."—Punch.

**Between Lawyers.**—"I won't defend a man whom I believe to be guilty."

"My boy, you mustn't set your judgment up against that of the majority. I have defended plenty of men whom I believed to be guilty, but the jury decided otherwise."—Louisville Courier Journal.

**A Bad Trio.**—An old offender was recently introduced to a new county justice as "John Timmins, alias Jones, alias Smith." "I'll try the two women first," said the justice. "Bring in Alice Jones."—National Corporation Reporter.

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### BOOK REVIEWS.

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All book reviews are by the editor in chief unless otherwise expressly stated.

**A Treatise on the Federal Corporation Tax Law**, including therein a Commentary on the Act itself, an Appendix containing the Text of the Act, all Rules and Regulations of the Treasury Department relating in any way to the Act; Text of all Laws relating to the Collection, Remission and Refund of Internal Rev-